

NEBRASKA

Nebraska ranks 14th among the states in number of local governments with 2,659 as of October 2007.

COUNTY GOVERNMENTS (93)

There are no areas in Nebraska lacking county government. The county governing body is called the board of commissioners, except in counties having township government, where it is called the board of supervisors.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (984)

Municipal Governments (530)

Municipal governments in Nebraska include cities, villages, and municipal counties. Township governments exist in some counties. In such counties, all villages and some, but not all, cities exist within township areas.

Cities are divided into the following four classes according to population size:

- Metropolitan--300,000 inhabitants or more (Omaha)
- Primary--100,000 to 300,000 inhabitants (Lincoln)
- First class--5,000 to 99,999 inhabitants
- Second class--800 to 4,999 inhabitants

Villages are municipal governments with 100 to 800 inhabitants. The minimum population required for incorporation is 100. Second-class cities may elect to return to the village class.

In 2001, Nebraska law enabled one or more counties and at least one municipality in each participating county to merge and form a municipal county to combine services. Municipal counties may be created on joint resolution by participating governing bodies or on petition of voters, after a hearing and referendum. Upon creation, any of the participating municipalities and counties may choose to cease to legally exist or can continue in operation separate from the municipal county. As of October 2007, there

were no municipal county governments in Nebraska.

Township Governments (454)

Township governments exist in 28 of the 93 Nebraska counties. Within these 28 counties, township governments do not cover the entire area of the counties: some cities, but not all, exist outside the area of any township.

Three elected officials--the assessor, the chairperson of the board, and the treasurer--compose the township board.

PUBLIC SCHOOL SYSTEMS (288)

School District Governments (288)¹

The following types of school districts in Nebraska are counted as separate governments for census purposes:

- Class II--population of fewer than 1,000
- Class III--population of 1,000 to 149,999
- Class IV--population of 100,000 or more in primary cities
- Class V--population of 200,000 or more in metropolitan cities
- Community college areas
- Educational service units
- Unified school systems

An elected board governs each school district. Nebraska school districts may levy local ad valorem school taxes and borrow money.

A system of six community college areas exist to provide higher education to regions of the state. An elected board administers each college. The board may levy ad valorem taxes, impose charges and fees, and issue bonds.

Nebraska statutes provide for "educational service units" that provide special services (i.e., education for handicapped children, etc.) to school districts. An elected board governs each of these service units. The board may levy ad valorem taxes and receive grants.

Two or more Class II or Class III school districts, participating in an interlocal agreement, may temporarily, for a minimum of three years, or permanently merge into unified school systems. Unified schools systems are governed by a board consisting of members from participating school boards. All participating school districts maintain a separate legal existence but share resources.

Dependent Public School Systems (0)

Nebraska has no dependent public school systems.

SPECIAL DISTRICT GOVERNMENTS (1,294)

Nebraska statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities

General law provides for three types of airport authorities: city, county, and joint. An airport authority becomes operative upon appointment of a board by officials of the sponsoring government. However, succeeding members of the board are elected, except for the board of an authority located in a city of the metropolitan class (Omaha). An airport authority may issue bonds; fix fees, rentals, and charges; and determine the amount of an annual ad valorem tax to be levied by the sponsoring government for airport purposes.

Cemetery Districts

Cemetery districts may be established by the county governing body on petition of taxpayers, after a hearing. An elected board of trustees governs each district. The districts may levy ad valorem taxes.

Community Building Districts

Districts to provide buildings for various community enterprises and activities are established by the county board on petition of residents of the area to be served, after public hearing and referendum. A board of five or more

trustees appointed by the county governing body governs each district. The districts may levy ad valorem taxes and borrow money.

County fair boards

In counties with fewer than 125,000 in population, elected fair boards may be created. These boards are created by county resolution, after a referendum if voters so petition. The elected boards may issue bonds and set a special tax.

County fair boards created under other laws or county fair boards that are appointed by county boards are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Drainage Districts

Nebraska statutes authorize the following types of drainage districts:

Drainage districts may be created by two alternate methods--by the district court on the filing of articles of association by landowners and after hearing, or by the county clerk on petition and after referendum. An elected board of supervisors governs each district formed by a district court. Districts formed by the county clerk are governed by an elected board of directors. The districts may issue bonds and levy special benefit assessments. Districts formed by a district court may additionally levy taxes. Since 1972, new districts may not be established under the above laws, but districts then in existence may continue to operate.

Sanitary drainage districts for drainage of lands in municipalities are created by the county board on petition of resident landowners after a hearing and referendum. An elected board of trustees governs each district. The district may levy an annual tax, make special benefit assessments, and, after voter approval, may issue bonds.

Hospital Districts and Authorities

Nebraska statutes authorize the following types of hospital districts and authorities:

Hospital districts authorized under 1959 law are established by the county board on petition of landowners and after a hearing and referendum. Districts must include a minimum value of eight million six hundred thousand dollars in taxable property. An elected board of directors governs each district. The districts may fix and collect rates, levy a tax and set an additional annual ad valorem tax, which the county collects, after voter approval. Districts may, upon voter approval, issue bonds.

All hospital districts must be established in counties with populations of not less than 20,000, unless the district encompasses the entire county.

Hospital authorities authorized under a 1971 law are established by the board of county commissioners after petition of voters and public hearing. A board of trustees, initially appointed by the county governing body but with succeeding trustees elected, governs each district. The district may fix rates and charge for services and may issue revenue bonds.

Housing Agencies

Local housing agencies may be established by the governing body of any city or county upon resolution. Regional housing agencies may be established by two or more cities, two or more counties, or any combination of cities and counties by a joint resolution. Each housing agency is governed by a board of commissioners appointed by the creating governments. The agencies may issue bonds and establish rents.

Irrigation Districts

The county board, on petition of landowners, may create irrigation districts after a hearing and referendum. Districts are divided into three or, contingent on size, more divisions. An elected board of directors, one from each division, governs a district. The districts may levy property taxes, issue bonds, fix rates and charges for water, and, after a hearing, levy special assessments. Irrigation districts are also authorized under the public power and irrigation district law discussed below.

Joint Electric Power, Sewerage, and Solid Waste Disposal, and Water Distribution Agencies--1981 Law

Agencies created under this law provide electric power, sewerage and solid waste disposal, and water distribution services. The agencies may be established by ordinance of the participating municipal governments. Agencies that provide water distribution services may be established only after approval of the state department of water resources. A board of directors appointed by the participating governments governs the agency; the number of directors representing each member municipality is determined by agreement. The agencies may fix rates, rents, fees, and charges, and issue revenue bonds.

Joint Public Power Authorities--1982 Law

Authorities to enable public power districts to issue bonds at lower cost are established by resolution of two or more public power or rural public power districts, after approval by member governing bodies and the Nebraska Power Review Board. A board of directors governs each authority; it consists of one director appointed by each participating public power district. The authorities may fix and collect rents, charges, rates, and fees for its services and may issue revenue bonds with the approval of the participating public power districts. The Nebraska Electric Power Authority was established under this law.

Metropolitan Transit Authority

This authority was authorized by a 1957 general law to provide transit facilities in cities of the metropolitan class (currently the only such city is Omaha). A board appointed by the mayor with the approval of the city council governs the authority. The board may issue revenue bonds; fix rates, fares, and charges; and determine the amount of taxes to be levied for its purposes. The Omaha Metropolitan Transit Authority was established under this law.

Metropolitan Utilities Districts

Nebraska law provides that a metropolitan utilities district exists when a city of the

metropolitan class and one or more adjacent municipalities, sanitary and improvement districts, or unincorporated areas are served in whole or in part by a common utilities system controlled by a single corporate public entity. An elected board of directors governs the district. The district may levy ad valorem taxes, fix rates, and issue bonds. The Omaha Metropolitan Utilities District was formed under this act.

Public utility districts established by a metropolitan utilities district are classified as dependent activities of the district and are not counted as separate governments.

Natural Resources Districts

In 1972, the natural resources districts were created by combining the following types of districts: soil and water conservation districts, watershed conservancy districts, watershed districts, advisory watershed improvement boards, and watershed planning boards. An elected board of directors governs each natural resources district. The districts may levy ad valorem taxes, fix charges, accept grants, and issue revenue bonds. Certain districts may impose additional taxes. Natural resource districts may merge with rural water districts, drainage districts, reclamation districts, or irrigation districts.

Public Power Districts

Nebraska statutes authorize the following types of power districts:

Public power and irrigation districts provide public power, irrigation, or both. They are established by the Nebraska Power Review Board on petition of voters and after investigation. An elected board of directors governs each district. The districts may sell water and/or electric power and may issue bonds. Districts created under this act to provide only irrigation facilities are included under irrigation districts, above.

Rural power districts may be created by petition of any electric cooperative corporation to the state department of water resources Nebraska power review board. When established, they

operate under the same provisions as public power and irrigation districts above.

Reclamation Districts

Reclamation districts may be created by the state department of water resources on petition of landowners, after a hearing. A district can only be established in area that contains land with a taxable value of \$5,720,000 or more. An elected board of directors governs each district. The districts may levy benefit assessments and rates for water services and, upon voter approval, may levy an ad valorem taxes and issue bonds.

Risk Management Pools

These pools are established by agreement between two or more counties, municipalities, and/or special districts with approval of the state department of insurance. Each pool is governed by a board of directors consisting of elected or appointed officials of the member agencies as specified in the agreement. The pools may issue bonds and levy assessments.

Road and Street Improvement Districts--1957 and 1961 Laws

These districts are established by the county governing body on petition of landowners and after public hearing and referendum. An elected board of trustees governs each district. The districts may levy ad valorem taxes and special assessments and issue bonds. These districts may provide road lighting as well as road improvement services.

These districts are to be distinguished from street improvement districts formed under 1901 and 1879 laws. Districts formed under those two laws are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Rural and Suburban Fire Protection Districts

These districts are established by the county board on petition of voters after majority approval at a public hearing. An elected board of directors governs each district. The districts may levy ad valorem taxes and issue bonds. A 1998

law declared that no new rural or suburban fire protection districts may be formed, with the exception that existing districts may merge to form a new district.

Rural Water Districts

Rural water districts are created by the county board following petition of landowners, after a public hearing and, if applicable, approval from the governing body of the city or town.. A board of directors elected by the landowners governs the district. The districts may fix charges on benefits received, may issue revenue bonds, and may adjust water rates. Since 1972, new districts may not be established under this law but districts then in existence may continue to operate.

Sanitary and Improvement Districts

Sanitary and improvement districts provide sewerage or water systems, street and highway facilities, street lighting, park and recreation facilities, and certain other services. They are created in one or more counties by the clerk of the district court on petition of landowners. An elected board of trustees, governs each district. The districts may issue bonds, levy ad valorem taxes and special assessments, and fix rates for services.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Nebraska that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the State or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent "special taxing areas" within the area of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few States, is more widely

utilized by county governments. In the listing below of authorized county-related agencies, a bullet (*) appears for each entity of this kind--i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Nebraska Investment Finance Authority (state). This authority was established by act of the legislature to provide credit for agricultural, economic development, energy conservation, and housing purposes. The authority is governed by a board of nine members, six of whom are appointed by the Governor, plus the director of economic development, the chairperson of the Nebraska Investment Council, and the director of agriculture, who serve in an ex officio capacity. The authority may fix fees and charges, make mortgage loans, and issue bonds. It is the successor agency to the Agricultural Development Corporation, the Nebraska Development Finance Fund, and the Nebraska Mortgage Finance Fund.

Other examples include:

State

Area agencies on aging
Ethanol Development Board
Mental health and substance abuse regional governing boards
Mental health boards
Nebraska Aquaculture Board
Nebraska Conservation Corporation
Nebraska Educational Finance Authority
Nebraska Educational Telecommunications Commission (formerly Education Television Commission)
Nebraska Elementary and Secondary School Finance Authority
Nebraska Railway Council (formerly Nebraska Branch Rail Revitalization Council)
Nebraska State Airline Authority
Small Business Development Authority
Wyuka Cemetery Corporation

County

Agricultural societies
Boards of public docks (county)

County fair boards (elected boards in counties with 125,000 or more in population and appointed boards)
County libraries
County hospital boards
County land reutilization authorities
Fort preservation, restoration, and development boards
Nebraska Industrial development corporations (counties)
Interstate conservation or recreational improvement districts
Interstate county bridge commissions
Local public health departments (county)
Public library federations
Railroad transportation safety districts
*Road districts
*Rural road improvement districts
Noxious weed control authorities

Municipal

Boards of medical and housing facilities (second-class cities and villages)
Boards of public docks (municipal)
Boards of public trust (second-class cities and villages)
Business improvement districts
Community development authorities
Park, recreational area, and playground improvement districts (metropolitan-class cities)
Nebraska industrial development corporations (metropolitan-class cities)
Interstate city bridge commissions (metropolitan-class cities)
Interstate conservation or recreational improvement districts
Joint airport boards
Landmark heritage preservation districts (metropolitan-class cities)
Off-street parking districts (primary, first-, and second-class cities)
Omaha Parking Authority
Ornamental lighting districts (cities of the primary

class)
Public improvement districts (cities of the primary class)
Public library federations
Public utility districts
Sewer and water extension districts
Sanitary sewer and water main connection districts (first-class cities)
Sewerage and drainage districts (primary and second-class cities)
Special improvement districts
Storm sewer districts (first-class cities)
Street improvement districts--1901 and 1879 laws
Street sprinkling or armor coating districts (metropolitan-class cities)
Water and sewer districts (first-class cities)
Water districts (primary-class cities)
Water service districts (second-class cities and villages)

Joint County-Municipal

City-county building commissions (county and first-class city)
Local public health departments (joint county-city)
Public building commissions
Public library federations

Joint Municipal-School District

Joint city-school district building commissions

Nebraska laws also provide for various types of local areas for election purposes and administration of justice.

1. 2005 legislation required all former class I, and class VI school districts to consolidate into other existing districts.